

*T*errell
Accounting, LLC

PO Box 3286
Springfield, MO 65808
(417) 894-2410

City of Battlefield, Missouri

Financial Statements

For the Three Months Ended September 30, 2016

Terrell Accounting, LLC

PO Box 3286
Springfield, MO 65808
(417) 894-2410

ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and Board of Aldermen
City of Battlefield, Missouri

Management is responsible for the accompanying financial statements of the City of Battlefield, Missouri (City of Battlefield – a government entity), which comprise the balance sheet – modified cash basis as of September 30, 2016, and the related statement of revenues and expense – modified cash basis for the three months then ended in accordance with the modified cash basis of accounting. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The City's financial statements are not presented in the form required by the Governmental Accounting Standards Board nor are the supplementary schedules required by the Governmental Accounting Standard Board included. Management has not determined the effect of these departures on the financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.


Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

I am not independent with respect to the City of Battlefield as of and for the three months ended September 30, 2016, because I performed certain accounting services that impaired my independence.

This report is intended solely for the information and use of the mayor, board of aldermen, and management of the City of Battlefield and should not be used for any other purpose.


Terrell Accounting, LLC
October 5, 2016

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis
As of 9/30/2016

	Current Year
Assets	
Cash	
Cash In Bank Checking General Fund	725,857.69
Cash In Bank Checking Sewer Web Payments	6,654.66
Cash in Bank Checking Sewer Fund	1,071,174.29
Cash In Bank Police Training	3,116.60
Cash in Bank Checking Park Fund	311,521.15
Cash In Bank Municipal Court	9.92
Cash In Bank TIF Fund	106,703.13
Cash In Bank Judicial Education	119.95
Total Cash	2,225,157.39
Accounts Receivables	
Accounts Receivable Taxes	94,095.02
Accounts Receivable Utilities	95,881.29
Total Accounts Receivables	189,976.31
Restricted Cash	
Cash in Bank Operating Reserve	19,683.87
Cash In Bank Revenue P&I	552,968.68
Cash In Bank Sewer Replacement Fund	69,105.58
Cash In Bank Wells Fargo	119,031.46
Cash In Construction	109,395.45
Total Restricted Cash	870,185.04
Capital Assets	
Plant/Property/Equipment	4,439,569.80
Accumulated Depreciation	(1,678,682.64)
Construction In Progress	23,034.50
Total Capital Assets	2,783,921.66
Total Assets	6,069,240.40
Liabilities	
Accounts Payable	
Unclaimed Property	487.44
Other	10,479.63
Total Accounts Payable	10,967.07
Payroll Taxes and Liabilities	342.75
Street Cut and Review Fees Payable	1,584.16
Customer Deposits	67,674.98
TIF Payable	106,702.83
Debt Payable	
Bond Payable 2006A	710,000.00
Total Debt Payable	710,000.00
Total Liabilities	897,271.79
Equity	
Fund Balance	5,273,461.54
Net Income - Loss	(101,492.93)
Total Equity	5,171,968.61
Total Liabilities & Equity	6,069,240.40

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2016 Through 9/30/2016

Three Months
Ended 09/30/2016

Revenues

General Revenues

Taxes

Cable Franchise Fee	9,924.17
Electric Franchise Fee	30,536.35
Motor Fuel Tax	38,399.63
Vehicle Sales Tax	12,830.29
Vehicle Fee Tax	5,874.99
Sales Tax City Police	38,270.79
Sales Tax Gen	38,266.94
Law Enforcement Sales Tax	4,161.00
Park Sales Tax	51,013.62
Stormwater Park Sales Tax	17,004.54
Sales Tax Transportation	33,649.16
Property Taxes	1,276.49
Total Taxes	281,207.97

Interest on Investments

2,101.82

Miscellaneous

6,038.93

Total General Revenues

289,348.72

Program Revenues

Business License	200.00
Permits/ App Fees	8,422.75
Park Donations - Playground Equipment	1,824.00
Traffic Fines And Dui Recoupment Pmts	5,340.24
Community Room Revenues	2,560.00
Pavilion Revenues	340.00
Special Events Revenues	829.00
Total Program Revenues	19,515.99

Business-Type Activities

Connection Fees	21,700.00
Penalties And Disc Fees	6,498.83
Sewer Service	273,326.34
Refuse Service	34,747.72
Refuse Penalties	799.16

Total Business-Type Activities

337,072.05

Total Revenues

645,936.76

Expenditures

General Expenditures

Attorney Fees	3,510.00
Bank Charges	99.20
Building Repairs & Maintenance	370.50
Contract Labor	15,707.75
Dues & Subscriptions	3,100.00
Election Costs	478.59
Engineering Fees	3,815.00
Equipment	47.96
Equipment Maintenance	2,816.91
Festivals / Events	14,622.55
Gas	2,488.29
Health Insurance	17,580.92
Janitorial Services	1,430.00
Judicial Fees	2,550.00

No assurance is provided - see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis
From 7/1/2016 Through 9/30/2016

	Three Months Ended 09/30/2016
Liability / Property Insurance	54,655.88
Miscellaneous	171.73
Missouri One Call Fees	295.10
Newspaper / Advertising	158.08
Office Supplies	2,541.71
Park Grounds Upkeep / Upgrades	4,918.06
Paving / Patching / Maintenance	105,113.46
Payroll Taxes	11,235.37
Postage	3,224.71
Printing / Newsletter	422.40
Public Meetings	67.08
Recognitions	333.89
Refuse Fees	23,198.39
Repairs / Maintenance	61,627.41
Retirement Match	2,637.68
Salaries	143,250.39
Salaries - Park Patrol	1,013.17
Sewer Treatment Charges	79,434.59
Storm Water	3,288.50
Street Signs	1,055.25
Supplies	3,228.07
Technology	2,957.91
Telephone	2,696.27
Training / Conferences	3,873.02
Travel / Lodging	1,238.28
Uniforms	10.00
Utilities	10,183.22
Vehicle Repairs	808.00
Total General Expenditures	592,255.29
Capital Outlays	
Capital Expenditures	98,656.10
Debt Service	
Dnr/Srf Loan Payments	52,692.56
Interest And Fiscal Agent Fees	3,825.74
Total Debt Service	56,518.30
Total Expenditures	747,429.69
Net Revenue Over (Under) Expenditures	(101,492.93)

Supplementary Schedules

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 9/30/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Assets						
Cash						
Cash In Bank Checking General Fund	230,912.64	494,945.05	725,857.69	0.00	0.00	725,857.69
Cash In Bank Checking Sewer Web Payments	0.00	0.00	0.00	16,866.92	(10,212.26)	6,654.66
Cash in Bank Checking Sewer Fund	0.00	0.00	0.00	1,060,962.03	10,212.26	1,071,174.29
Cash in Bank-GO Fund	0.00	0.00	0.00	0.00	0.00	0.00
Cash In Bank Police Training	3,116.60	0.00	3,116.60	0.00	0.00	3,116.60
Cash in Bank Checking Park Fund	0.00	0.00	0.00	0.00	311,521.15	311,521.15
Cash In Bank Municipal Court	9.92	0.00	9.92	0.00	0.00	9.92
Cash In Bank TIF Fund	106,703.13	0.00	106,703.13	0.00	0.00	106,703.13
Cash In Bank Judicial Education	119.95	0.00	119.95	0.00	0.00	119.95
Total Cash	340,862.24	494,945.05	835,807.29	1,077,828.95	311,521.15	2,225,157.39
Accounts Receivables						
Accounts Receivable Taxes	49,309.81	20,784.95	70,094.76	0.00	24,000.26	94,095.02
Accounts Receivable Utilities	0.00	0.00	0.00	95,881.29	0.00	95,881.29
Total Accounts Receivables	49,309.81	20,784.95	70,094.76	95,881.29	24,000.26	189,976.31
Prepaid Insurance						
Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Total Prepaid Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Cash						
Cash in Bank Operating Reserve	19,683.87	0.00	19,683.87	0.00	0.00	19,683.87
Cash In Bank Revenue P&I	0.00	0.00	0.00	552,968.68	0.00	552,968.68
Cash In Bank Sewer Replacement Fund	0.00	0.00	0.00	69,105.58	0.00	69,105.58
Cash In Bank Wells Fargo	119,031.46	0.00	119,031.46	0.00	0.00	119,031.46
Cash In Construction	0.00	0.00	0.00	109,395.45	0.00	109,395.45
Total Restricted Cash	138,715.33	0.00	138,715.33	731,469.71	0.00	870,185.04
Capital Assets						
Accumulated Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Plant/Property/Equipment	0.00	0.00	0.00	4,439,569.80	0.00	4,439,569.80
Accumulated Depreciation	0.00	0.00	0.00	(1,678,682.64)	0.00	(1,678,682.64)
Construction In Progress	0.00	0.00	0.00	23,034.50	0.00	23,034.50
Total Capital Assets	0.00	0.00	0.00	2,783,921.66	0.00	2,783,921.66
Debt Issue Costs						
Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Issue Costs	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	528,887.38	515,730.00	1,044,617.38	4,689,101.61	335,521.41	6,069,240.40

City of Battlefield, Missouri
Balance Sheet - Modified Cash Basis - By Fund
As of 9/30/2016

	General Fund	Street Fund	Total General Fund	Sewer Fund	Park Fund	Total
Liabilities						
Accounts Payable						
Unclaimed Property	(20.00)	0.00	(20.00)	457.44	50.00	487.44
Other	(40.65)	0.00	(40.65)	10,520.28	0.00	10,479.63
Total Accounts Payable	(60.65)	0.00	(60.65)	10,977.72	50.00	10,967.07
Internal Balances	(59,627.24)	15,067.14	(44,560.10)	17,679.11	26,880.99	0.00
Payroll Taxes and Liabilities	342.75	0.00	342.75	0.00	0.00	342.75
Accrued Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Street Cut and Review Fees Payable	1,494.16	90.00	1,584.16	0.00	0.00	1,584.16
Customer Deposits	0.00	0.00	0.00	67,349.98	325.00	67,674.98
TIF Payable	106,702.83	0.00	106,702.83	0.00	0.00	106,702.83
Debt Payable						
Revenue Bonds Payable	0.00	0.00	0.00	0.00	0.00	0.00
Bond Payable 2006A	0.00	0.00	0.00	710,000.00	0.00	710,000.00
Capital Lease Payable	0.00	0.00	0.00	0.00	0.00	0.00
Premium On Debt Issue	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Payable	0.00	0.00	0.00	710,000.00	0.00	710,000.00
Total Liabilities	48,851.85	15,157.14	64,008.99	806,006.81	27,255.99	897,271.79
Equity						
Fund Balance	488,891.88	580,375.87	1,069,267.75	3,901,118.20	303,075.59	5,273,461.54
Net Income - Loss	(8,856.35)	(79,803.01)	(88,659.36)	(18,023.40)	5,189.83	(101,492.93)
Total Equity	480,035.53	500,572.86	980,608.39	3,883,094.80	308,265.42	5,171,968.61
Total Liabilities & Equity	528,887.38	515,730.00	1,044,617.38	4,689,101.61	335,521.41	6,069,240.40

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Cable Franchise Fee	42,150.00	0.00	9,924.17	(32,225.83)
Electric Franchise Fee	95,650.00	10,801.95	30,536.35	(65,113.65)
Motor Fuel Tax	59,610.00	5,160.16	15,359.85	(44,250.15)
Vehicle Sales Tax	18,400.00	1,826.18	5,132.11	(13,267.89)
Vehicle Fee Tax	9,310.00	893.22	2,349.99	(6,960.01)
Sales Tax City Police	133,830.00	16,559.98	38,270.79	(95,559.21)
Sales Tax Gen	133,850.00	16,556.01	38,266.94	(95,583.06)
Law Enforcement Sales Tax	16,644.00	1,387.00	4,161.00	(12,483.00)
Property Taxes	180,000.00	599.02	1,276.49	(178,723.51)
TIF - Wilson Creek	65,503.00	0.00	0.00	(65,503.00)
Total Taxes	754,947.00	53,783.52	145,277.69	(609,669.31)
Interest on Investments	710.00	72.64	222.51	(487.49)
Miscellaneous	8,270.00	5,681.33	6,038.93	(2,231.07)
Payment in Lieu of Taxes	51,350.00	0.00	0.00	(51,350.00)
Total General Revenues	815,277.00	59,537.49	151,539.13	(663,737.87)
Program Revenues				
Business License	5,500.00	80.00	200.00	(5,300.00)
Permits/ App Fees	15,530.00	2,655.50	7,957.75	(7,572.25)
Federal Grants-STP	8,465.00	0.00	0.00	(8,465.00)
Traffic Fines And Dui Recoupment Pmts	31,880.00	2,170.42	5,340.24	(26,539.76)
Total Program Revenues	61,375.00	4,905.92	13,497.99	(47,877.01)
Total Revenues	876,652.00	64,443.41	165,037.12	(711,614.88)
Expenditures				
General Expenditures				
Attorney Fees	18,760.00	1,270.00	2,680.00	16,080.00
Audit Expense / Accounting	4,290.00	0.00	0.00	4,290.00
Bank Charges	730.00	36.80	99.20	630.80
Building Repairs & Maintenance	9,330.00	0.00	370.50	8,959.50
Codification Updates	1,410.00	0.00	0.00	1,410.00
Contract Labor	20,993.00	1,142.86	1,542.86	19,450.14
Crossing Guard	4,000.00	0.00	0.00	4,000.00
Dues & Subscriptions	4,450.00	225.00	300.00	4,150.00
Election Costs	3,330.00	478.59	478.59	2,851.41
Engineering Fees	0.00	0.00	1,111.00	(1,111.00)
Equipment	15,110.00	8.00	47.96	15,062.04
Equipment Maintenance	2,340.00	191.16	795.24	1,544.76
Festivals / Events	0.00	0.00	21.31	(21.31)
Gas	13,740.00	1,051.45	1,966.30	11,773.70
Health Insurance	62,550.00	3,936.43	12,071.34	50,478.66
Janitorial Services	2,360.00	220.00	752.00	1,608.00
Judicial Fees	10,200.00	850.00	2,550.00	7,650.00
Liability / Property Insurance	44,630.00	669.38	26,303.33	18,326.67
Miscellaneous	2,560.00	0.00	93.94	2,466.06
Newspaper / Advertising	290.00	0.00	45.94	244.06
Office Supplies	3,980.00	152.12	970.64	3,009.36
Park Contribution	5,000.00	0.00	0.00	5,000.00
Payroll Taxes	34,790.00	3,155.37	7,989.84	26,800.16
Postage	1,390.00	172.85	596.65	793.35
Printing / Newsletter	1,780.00	140.80	422.40	1,357.60

No assurance is provided - see accountant's compilation report

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
1 - General Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Public Meetings	1,910.00	0.00	67.08	1,842.92
Recognitions	5,890.00	0.00	324.77	5,565.23
Retirement Match	8,040.00	765.32	1,887.71	6,152.29
Salaries	402,209.00	41,607.78	100,349.27	301,859.73
Salaries - Park Patrol	0.00	0.00	111.65	(111.65)
Supplies	3,750.00	50.84	535.71	3,214.29
Technology	7,460.00	0.00	1,092.63	6,367.37
Telephone	5,920.00	550.80	1,564.76	4,355.24
Training / Conferences	12,200.00	1,181.82	3,578.02	8,621.98
Travel / Lodging	5,100.00	1,182.38	1,204.80	3,895.20
Uniforms	11,200.00	0.00	10.00	11,190.00
Utilities	4,690.00	337.10	1,180.50	3,509.50
Vehicle Repairs	12,540.00	175.90	777.53	11,762.47
Website	500.00	0.00	0.00	500.00
Wilson Creek Market Place TIF Payment	65,503.00	0.00	0.00	65,503.00
Total General Expenditures	814,925.00	59,552.75	173,893.47	641,031.53
Capital Outlays				
Capital Expenditures	79,700.00	0.00	0.00	79,700.00
Debt Service				
City Hall Loan Payment	21,000.00	0.00	0.00	21,000.00
Total Debt Service	21,000.00	0.00	0.00	21,000.00
Total Expenditures	915,625.00	59,552.75	173,893.47	741,731.53
Net Revenue Over (Under) Expenditures	(38,973.00)	4,890.66	(8,856.35)	30,116.65

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Revenues				
General Revenues				
Interest on Investments	5,780.00	618.24	1,808.73	(3,971.27)
Program Revenues				
Permits/ App Fees	700.00	150.00	465.00	(235.00)
Total Program Revenues	700.00	150.00	465.00	(235.00)
Business-Type Activities				
Connection Fees	25,000.00	7,000.00	21,700.00	(3,300.00)
Penalties And Disc Fees	25,020.00	2,396.83	6,498.83	(18,521.17)
Sewer Service	1,027,050.00	96,208.14	273,326.34	(753,723.66)
Refuse Service	124,820.00	12,176.23	34,747.72	(90,072.28)
Refuse Penalties	3,120.00	282.11	799.16	(2,320.84)
Total Business-Type Activities	1,205,010.00	118,063.31	337,072.05	(867,937.95)
Total Revenues	1,211,490.00	118,831.55	339,345.78	(872,144.22)
Expenditures				
General Expenditures				
Attorney Fees	110.00	220.00	220.00	(110.00)
Audit Expense / Accounting	1,430.00	0.00	0.00	1,430.00
Band Debt / Write-Off's	500.00	0.00	0.00	500.00
Bank Charges	3,000.00	0.00	0.00	3,000.00
Building Repairs & Maintenance	960.00	0.00	0.00	960.00
Codification Updates	500.00	0.00	0.00	500.00
Contract Labor	48,000.00	4,338.46	11,193.46	36,806.54
DNR Easements / Fines	5,510.00	0.00	0.00	5,510.00
Dues & Subscriptions	10,000.00	2,750.00	2,750.00	7,250.00
Engineering Fees	17,480.00	522.00	2,704.00	14,776.00
Equipment	70.00	0.00	0.00	70.00
Equipment Maintenance	21,900.00	1,149.00	1,213.07	20,686.93
Franchise Fees	51,350.00	0.00	0.00	51,350.00
Gas	500.00	0.00	0.00	500.00
Health Insurance	29,150.00	1,082.12	3,246.44	25,903.56
Janitorial Services	530.00	60.00	194.00	336.00
Liability / Property Insurance	17,370.00	0.00	13,764.09	3,605.91
Miscellaneous	1,840.00	0.00	24.37	1,815.63
Missouri One Call Fees	1,500.00	0.00	158.60	1,341.40
Newspaper / Advertising	1,000.00	0.00	66.19	933.81
Office Supplies	5,610.00	146.93	1,204.08	4,405.92
Payroll Taxes	10,150.00	659.18	1,598.27	8,551.73
Postage	15,000.00	2,172.85	2,310.05	12,689.95
Recognitions	0.00	0.00	9.12	(9.12)
Refuse Fees	111,660.00	11,682.57	23,198.39	88,461.61
Repairs / Maintenance	195,000.00	1,547.50	61,627.41	133,372.59
Retirement Match	2,350.00	146.81	394.01	1,955.99
Salaries	117,336.00	8,854.64	21,702.62	95,633.38
Sewer Treatment Charges	400,000.00	39,526.50	79,434.59	320,565.41
Supplies	4,420.00	661.91	1,029.32	3,390.68
Technology	4,700.00	0.00	940.14	3,759.86
Telephone	2,290.00	231.01	822.52	1,467.48
Training / Conferences	1,300.00	45.00	45.00	1,255.00
Travel / Lodging	750.00	33.48	33.48	716.52
Uniforms	250.00	0.00	0.00	250.00
Utilities	29,290.00	1,895.86	5,884.40	23,405.60

No assurance is provided - see accountant's compilation report
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
2 - Sewer Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Vehicle Repairs	1,000.00	0.00	10.16	989.84
Total General Expenditures	1,113,806.00	77,725.82	235,777.78	878,028.22
Capital Outlays				
Capital Expenditures	251,400.00	65,073.10	65,073.10	186,326.90
Debt Service				
City Hall Loan Payment	16,000.00	0.00	0.00	16,000.00
Dnr/Srf Loan Payments	800,000.00	897.52	52,692.56	747,307.44
Interest And Fiscal Agent Fees	0.00	0.00	3,825.74	(3,825.74)
Total Debt Service	816,000.00	897.52	56,518.30	759,481.70
Total Expenditures	2,181,206.00	143,696.44	357,369.18	1,823,836.82
Net Revenue Over (Under) Expenditures	(969,716.00)	(24,864.89)	(18,023.40)	951,692.60

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Motor Fuel Tax	89,420.00	7,740.25	23,039.78	(66,380.22)
Vehicle Sales Tax	27,610.00	2,739.27	7,698.18	(19,911.82)
Vehicle Fee Tax	13,960.00	1,339.84	3,525.00	(10,435.00)
Sales Tax Transportation	113,140.00	13,887.40	33,649.16	(79,490.84)
Total Taxes	244,130.00	25,706.76	67,912.12	(176,217.88)
County Roads and Bridges	33,500.00	0.00	0.00	(33,500.00)
Total General Revenues	277,630.00	25,706.76	67,912.12	(209,717.88)
Program Revenues				
Permits/ App Fees	432,788.00	0.00	0.00	(432,788.00)
Total Program Revenues	432,788.00	0.00	0.00	(432,788.00)
Total Revenues	710,418.00	25,706.76	67,912.12	(642,505.88)
Expenditures				
General Expenditures				
Attorney Fees	0.00	30.00	180.00	(180.00)
Building Repairs & Maintenance	30.00	0.00	0.00	30.00
Contract Labor	2,005.00	285.72	285.72	1,719.28
Election Costs	3,210.00	0.00	0.00	3,210.00
Equipment	5,000.00	0.00	0.00	5,000.00
Equipment Maintenance	130.00	13.15	112.07	17.93
Gas	0.00	144.36	308.81	(308.81)
Health Insurance	2,400.00	271.04	813.09	1,586.91
Janitorial Services	7,350.00	0.00	20.00	7,330.00
Judicial Fees	1,000.00	0.00	0.00	1,000.00
Liability / Property Insurance	0.00	0.00	4,039.64	(4,039.64)
Mapping				
Mapping	4,030.00	0.00	0.00	4,030.00
Total Mapping	4,030.00	0.00	0.00	4,030.00
Miscellaneous	0.00	0.00	41.23	(41.23)
Missouri One Call Fees	760.00	0.00	136.50	623.50
New Park Development				
New Park Development	1,500.00	0.00	0.00	1,500.00
Total New Park Development	1,500.00	0.00	0.00	1,500.00
Park Contribution	75.00	0.00	0.00	75.00
Paving / Patching / Maintenance	0.00	105,113.46	105,113.46	(105,113.46)
Payroll Taxes	773,085.00	264.58	670.67	772,414.33
Postage	3,620.00	0.00	0.00	3,620.00
Retirement Match	0.00	64.31	163.97	(163.97)
Salaries	840.00	3,560.84	9,033.54	(8,193.54)
Salaries - Park Patrol	41,845.00	0.00	0.00	41,845.00
Storm Water	1,000.00	0.00	0.00	1,000.00
Street Signs	0.00	820.75	1,055.25	(1,055.25)
Supplies	1,600.00	14.76	368.00	1,232.00
Technology	30.00	0.00	0.00	30.00
Telephone	600.00	70.07	218.62	381.38
Training / Conferences	1,100.00	0.00	0.00	1,100.00
Utilities	0.00	311.21	973.90	(973.90)
Vehicle Repairs	0.00	0.00	10.16	(10.16)
Website	2,450.00	0.00	0.00	2,450.00
Total General Expenditures	853,660.00	110,964.25	123,544.63	730,115.37

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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
4 - Street Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Capital Outlays				
Capital Expenditures	104,200.00	21,033.00	24,170.50	80,029.50
Debt Service				
Village Bond Payment	4,050.00	0.00	0.00	4,050.00
Village Bond Interest And Fiscal Agent Fees	150.00	0.00	0.00	150.00
Total Debt Service	4,200.00	0.00	0.00	4,200.00
Total Expenditures	962,060.00	131,997.25	147,715.13	814,344.87
Net Revenue Over (Under) Expenditures	(251,642.00)	(106,290.49)	(79,803.01)	171,838.99

City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Revenues				
General Revenues				
Taxes				
Park Sales Tax	220,580.00	21,104.78	51,013.62	(169,566.38)
Stormwater Park Sales Tax	73,530.00	7,034.93	17,004.54	(56,525.46)
City Contribution	5,000.00	0.00	0.00	(5,000.00)
Total Taxes	299,110.00	28,139.71	68,018.16	(231,091.84)
Interest on Investments	310.00	23.77	70.58	(239.42)
Miscellaneous	60.00	0.00	0.00	(60.00)
Total General Revenues	299,480.00	28,163.48	68,088.74	(231,391.26)
Program Revenues				
Park Donations - Playground Equipment	0.00	0.00	1,824.00	1,824.00
Community Room Revenues	10,130.00	530.00	2,560.00	(7,570.00)
Pavilion Revenues	490.00	35.00	340.00	(150.00)
Special Events Revenues	2,800.00	10.00	829.00	(1,971.00)
Total Program Revenues	13,420.00	575.00	5,553.00	(7,867.00)
Total Revenues	312,900.00	28,738.48	73,641.74	(239,258.26)
Expenditures				
General Expenditures				
Attorney Fees	120.00	400.00	430.00	(310.00)
Audit Expense / Accounting	1,430.00	0.00	0.00	1,430.00
Building Repairs & Maintenance	2,360.00	0.00	0.00	2,360.00
Codification Updates	470.00	0.00	0.00	470.00
Contract Labor	17,458.00	2,685.71	2,685.71	14,772.29
Dues & Subscriptions	1,930.00	0.00	50.00	1,880.00
Engineering Fees	880.00	0.00	0.00	880.00
Equipment	100.00	0.00	0.00	100.00
Equipment Maintenance	1,630.00	146.77	696.53	933.47
Festivals / Events	50,000.00	226.00	14,601.24	35,398.76
Gas	430.00	115.99	213.18	216.82
Health Insurance	9,800.00	438.69	1,450.05	8,349.95
Janitorial Services	1,360.00	140.00	464.00	896.00
Liability / Property Insurance	11,760.00	0.00	10,548.82	1,211.18
Miscellaneous	2,020.00	0.00	12.19	2,007.81
Newspaper / Advertising	190.00	0.00	45.95	144.05
Office Supplies	1,790.00	111.87	366.99	1,423.01
Park Grounds Upkeep / Upgrades	8,600.00	1,635.93	4,918.06	3,681.94
Payroll Taxes	3,600.00	408.26	976.59	2,623.41
Postage	460.00	172.85	318.01	141.99
Repairs / Maintenance	310.00	0.00	0.00	310.00
Retirement Match	1,510.00	67.33	191.99	1,318.01
Salaries	67,544.00	5,400.98	12,164.96	55,379.04
Salaries - Park Patrol	8,000.00	0.00	901.52	7,098.48
Storm Water	12,340.00	972.50	3,288.50	9,051.50
Supplies	570.00	84.44	1,295.04	(725.04)
Technology	2,900.00	0.00	925.14	1,974.86
Telephone	490.00	30.31	90.37	399.63
Training / Conferences	1,300.00	250.00	250.00	1,050.00
Travel / Lodging	2,400.00	0.00	0.00	2,400.00
Utilities	9,530.00	822.37	2,144.42	7,385.58
Vehicle Repairs	610.00	0.00	10.15	599.85
Total General Expenditures	223,892.00	14,110.00	59,039.41	164,852.59

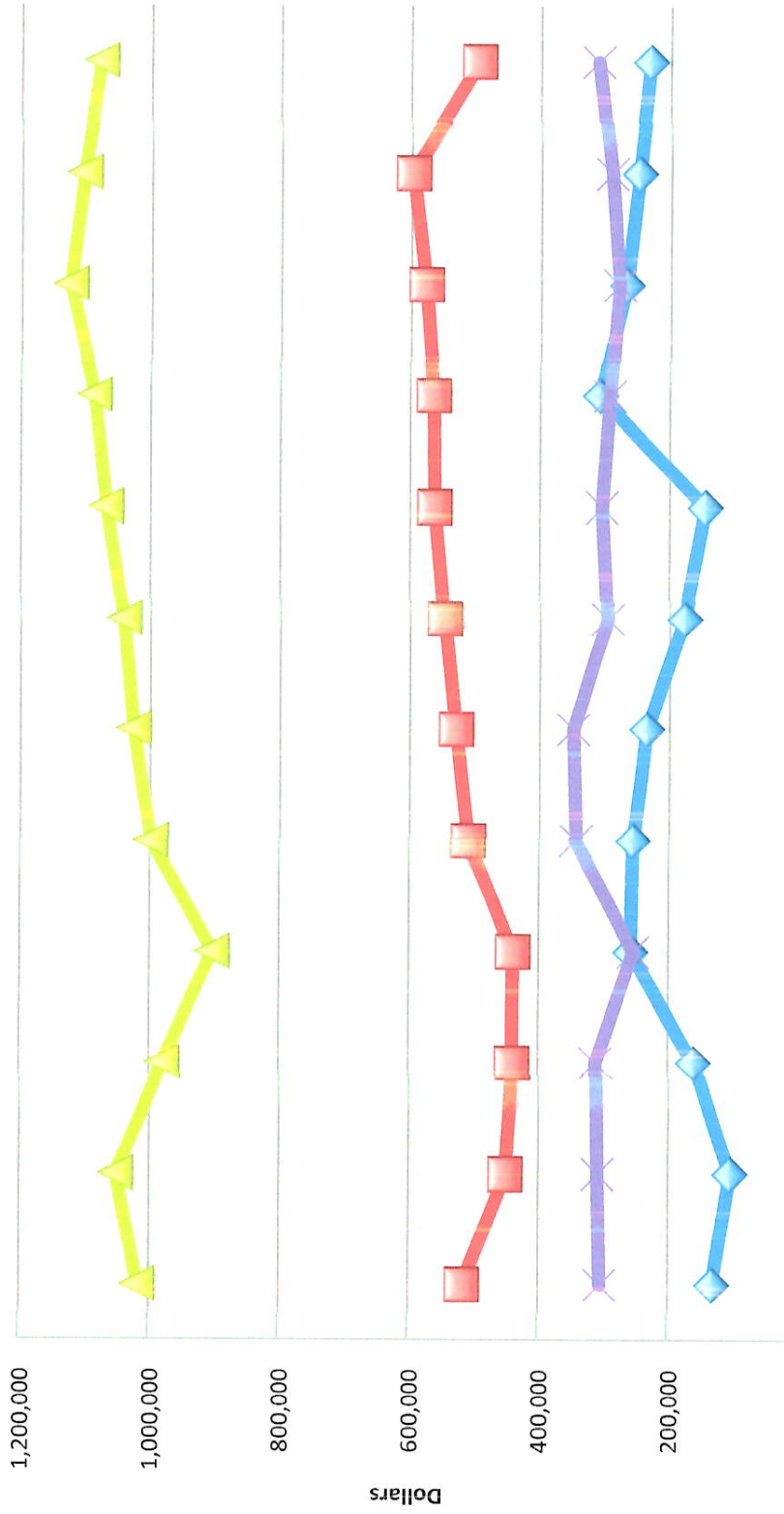
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City of Battlefield, Missouri
Statement of Revenues and Expenditures - Modified Cash Basis - By Fund
6 - Park Fund
From 9/1/2016 Through 9/30/2016

	Annual Budget	Month Ended 09/30/2016	Three Months Ended 09/30/2016	Budget Over/Under
Capital Outlays				
Capital Expenditures	285,750.00	0.00	9,412.50	276,337.50
Debt Service				
City Hall Loan Payment	61,000.00	0.00	0.00	61,000.00
Total Debt Service	61,000.00	0.00	0.00	61,000.00
Total Expenditures	570,642.00	14,110.00	68,451.91	502,190.09
Net Revenue Over (Under) Expenditures	(257,742.00)	14,628.48	5,189.83	262,931.83

City of Battlefield, Missouri

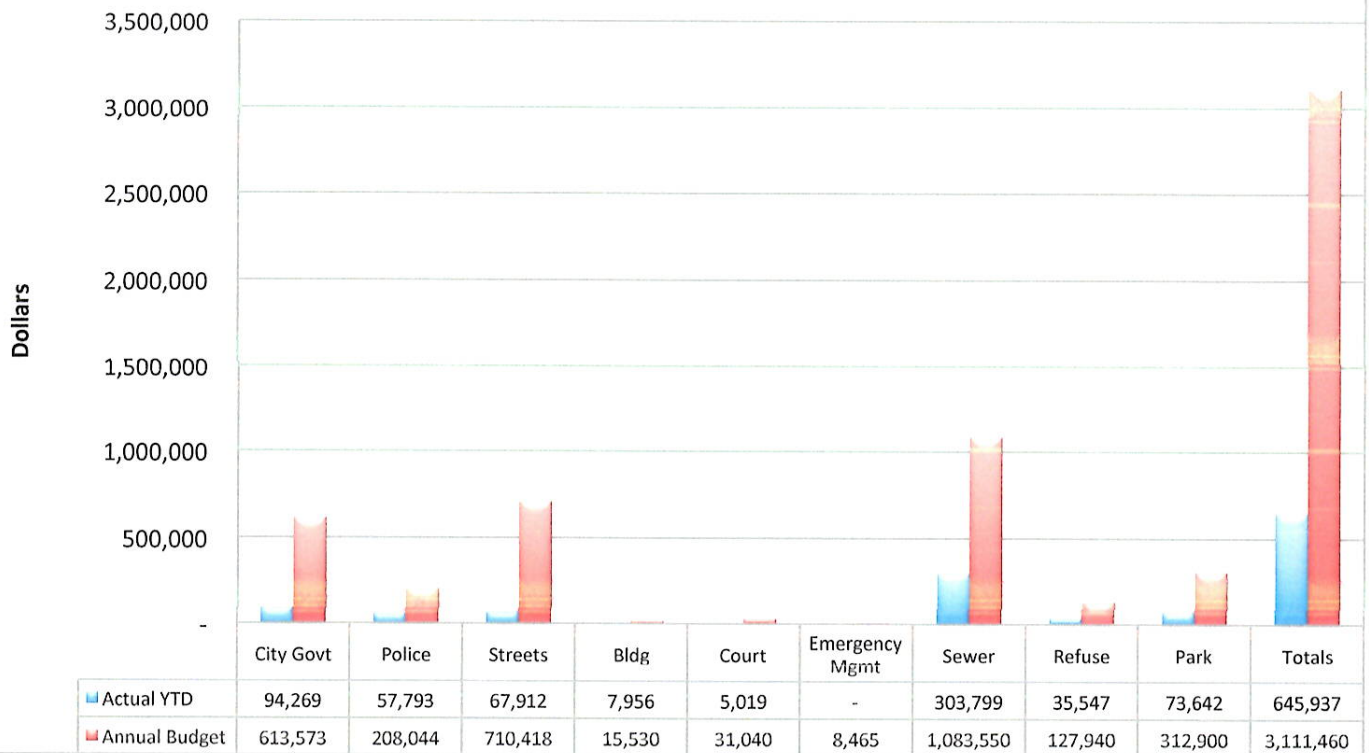
Cash Trends by Month October 2015 - September 2016



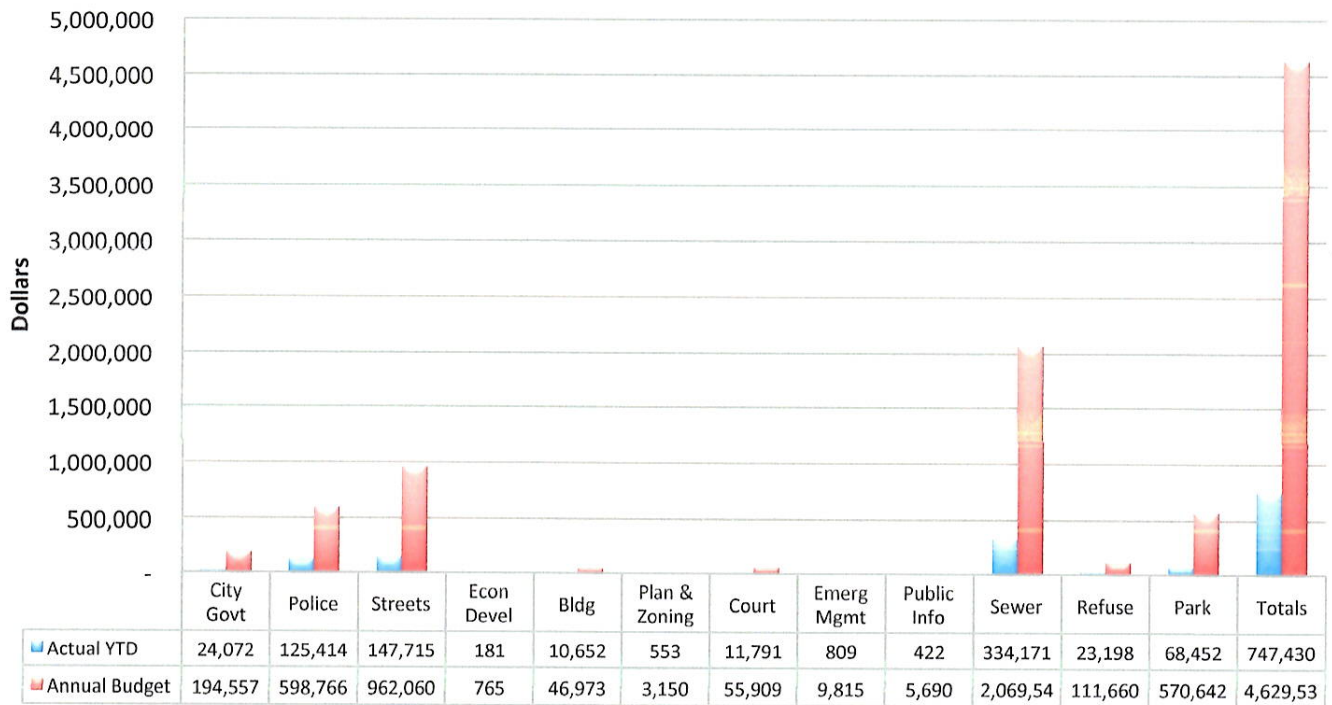
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City of Battlefield, Missouri

Revenues Budget to Actual Three Months Ended 09/30/2016



Expenditures Budget to Actual Three Months Ended 09/30/2016



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